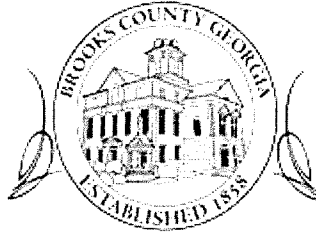


**BOARD OF TAX ASSESSORS**

Brewer Bentley  
Melvin DeShazor  
Ralph Manning



(P): 229-263-7920 (F): 229-263-5125  
Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)  
Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

Wayne Waldron, Chief Appraiser

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

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### Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: November 13, 2024

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

#### Agenda

#### **Regular Meeting**

- I. Call to Order/Invocation
- II. Approval of Minutes from Previous Meetings
  - 1) Regular Meeting held October 9, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
  - 2) None
- V. Staff Reports and Recommendation
  - 3) Errors/adjustments
  - 4) Parcel combinations
  - 5) Chief Appraiser's report/comments
- VI. Unfinished Business
  - 6) Merging of tax district 98 values into district 99
- VII. New Business
  - 7) Value Change: 2025 ABOS
  - 8) Value Change: 2025 NADA
  - 9) Covenant Release O.C.G.A. 48-5-7.4 (q)(3)
  - 10) Breach of Covenants O.C.G.A. 48-5-7.4 (a)(4)
- VIII. Assessors Comments
- IX. Executive Session
- X. Adjournment

Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Brooks County Board of Tax Assessors. This document does not claim to be complete, and it is subject to change at any time. Past agendas and meeting minutes are available online at: [Tax Assessors Board Agenda and Minutes | Brooks County Board of Commissioners \(brookscountyga.gov\)](#)

Prepared by: Wayne Waldron

# ***Brooks County Board of Tax Assessors***

## ***Meeting Minutes***

November 13, 2024

### **Scheduled Monthly Meeting**

#### **I. Call to Order**

Mr. Manning called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:20 p.m. on November 13, 2024 with he and Mr. Bentley present. Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary were also in attendance. Mr. Bentley gave the invocation.

#### **II. Approval of Minutes from Previous Meetings**

- 1) Assessors reviewed minutes from the regular meeting held on October 9, 2024. After review, Mr. Bentley made a motion to approve the minutes as printed. Mr. Manning seconded. All members in favor. Motion carried.

#### **III. Approval of Proposed Agenda**

Assessors reviewed the proposed agenda for the current meeting. After review, Mr. Manning made a motion to approve the proposed agenda as printed. Mr. Bentley seconded. All members in favor. Motion carried.

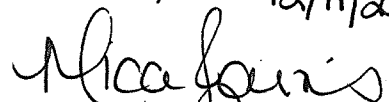
#### **IV. Appearances/Taxpayer Requests**

- 2) None

#### **V. Staff Reports and Recommendations**

- 3) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.
- 4) Assessors reviewed parcel combination requests (see attached). After review, parcel combinations were approved as attached.
- 5) Chief Appraiser's Report/Comments (see attached)

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 11/13/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 12/11/2024



**VI. Unfinished Business**

- 6) Mr. Waldron updated the Assessors regarding the combination of parcels in Tax District 98 with their counterparts in Tax District 99 as discussed at the October 9, 2024 meeting. To date, no owners of the affected parcels have contacted the office with any objections to the combinations.

**VII. New Business**

- 7) Assessors were informed that new ABOS boat and motor pricing schedules have been provided for the 2025 tax year (see attached). Mr. Bentley made a motion to adopt updated ABOS boat and motor pricing schedules. Mr. Manning seconded. All members in favor. Motion carried.
- 8) Assessors were informed that new NADA manufactured home pricing schedules have been provided for the 2025 tax year (see attached). Mr. Bentley made a motion to adopt the updated NADA manufactured home pricing schedules. Mr. Manning seconded. All members in favor. Motion carried.
- 9) Assessors reviewed covenant releases (see attached). After review, the covenant releases were approved as attached.
- 10) Mr. Waldron informed the Assessors of a potential breach of covenant (see attached) on three parcels (map/parcels 022 0011, 040 0011, & 107 0003). Mr. Waldron explained that the owner of these parcels has entered a recorded lease with a potential non-qualifying lessee. Assessors reviewed recorded lease and Intent to Breach letter and authorized the mailing of the Intent to Breach letter via certified mail on November 14, 2024.

**VIII. Assessors Comments**

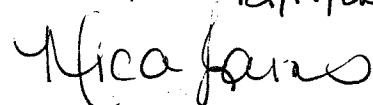
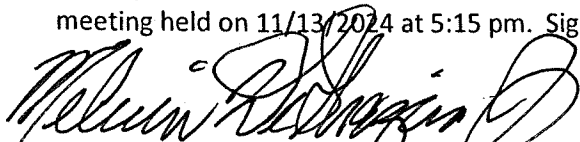
**IX. Executive Session**

**X. Adjournment**

There being no further business, Mr. Manning made a motion to adjourn the meeting at 6:34 p.m. Mr. Bentley seconded. All members in favor. Motion carried.

**\*Mr. DeShazor arrived and joined the meeting at 6:10 p.m.**

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 11/13/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 12/11/2024



# ACO Summary Batch

Batch	Account #	Account Type	Dig Year	Owner Name	C #	ACORKEY	Property	TD	Original	Revised
			NOV2 4						Assessment	
10218	719	Real	2024	SIMPSON, RICKY TOBE	NOV24	3237	025 0017A	02	102,910	91,990
2023 299c										
52850	12041	Real	2024	WILLIAMS, MIZELL JR &	NOV24	3238	139DB 0005	99	392,000	353,800
factual error adj plumbing fix/roof cover/sqft										
52052	933325	Pers	2024	CREELE, RANDAL JR	NOV24	3239		01	10,684	0
PER OWNER BOAT SOLD IN 2021 TO LOWMEDES COUNTY RESIDENT, DELETE 2024 BILL										
46826	0	Pers	2022	AGUIRRE-GONZALES, GRACE E & JOSE A	NOV24	3240	074 0047C	02	15,173	0
MOBILE HOME MOVED TO LOWMEDES COUNTY										
46826	0	Pers	2023	AGUIRRE-GONZALES, GRACE E & JOSE A	NOV24	3241	074 0047C	02	16,750	0
MOBILE HOME MOVED TO LOWMEDES COUNTY										
46826	0	Pers	2024	AGUIRRE-GONZALES, GRACE E & JOSE A	NOV24	3242	074 0047C	02	16,872	0
MOBILE HOME MOVED TO LOWMEDES COUNTY										
10463	682660	Pers	2024	LEANING PINE FARM FAMILY LTD PARTNERSHIP	NOV24	3243	052 0012A	02	10,492	0
PER OWNER ENGINE BLEW UP 2017 GAVE AWAY FOR PARTS, DELETE 2024 BILL.										
5350	169900	Pers	2024	CROSBY, JAMESR	NOV24	3244	Q10 0008	01	9,026	0
sold out of county 2023										
100	96	Real	2024	BRYAN, MARVINA	NOV24	3245	004 0004	04	481,200	481,200
PROPERTY RELEASED FROM CUVA PRIOR TO 2024 FINAL ASSESSMENT-INTENTIONALLY NOT RENEWED										
45329	572	Real	2024	WELTBARKER, DOYLE &	NOV24	3246	022 0011	02	3,146,100	3,146,100
exemption calculation incorrect										

48038	932899	Pers	2024	TILLMAN, CHRIS	NOV24	3247	002	00142	02	8,427	0
sold out of state in 2015											
48038	932899	Pers	2023	TILLMAN, CHRIS	NOV24	3248	002	00142	02	8,648	0
sold out of state in 2015											
43842	932760	Pers	2023	WILSON, J W III	NOV24	3249			99	9,363	0
SOLD IN 2021											
43842	932760	Pers	2024	WILSON, J W III	NOV24	3250	134	0018	99	9,121	0
SOLD IN 2021											
46979	9613	Real	2024	HIERS, BILLYJ	NOV24	3254	024	0010A	02	297,030	296,030
acc on wrong parcel											
46979	9613	Real	2023	HIERS, BILLYJ	NOV24	3255	024	0010A	02	260,430	259,430
ACC REMOVED											
										4,794,226	4,628,550

16 Records included in report

Chairman, County Board of Assessors

*Paul Manning*

Date

11/13/2024

**Brooks County Board of Tax Assessors**

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountyga.gov

Brewer Bentley Melvin DeShazor Ralph Manning

**Meeting Date: Wednesday, November 13, 2024**

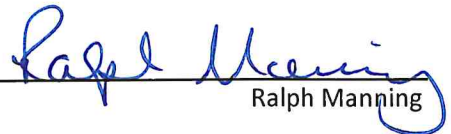
Parcel Combinations: AY2025

<u>Owner</u>	<u>2025 PIN</u>	<u>Previous PINs/</u>	<u>Total Acres</u>	<u>Comments</u>
NANCY B PRUITT ROBERT TIMOTHY MCCLENDON	080 0005C	080 0005C 080 0005D	10.55 1.9 <b>12.45</b>	REVERSED FAMILY RESIDENTIAL SPLIT
BLANTON, TOBY	J1 0045	J1 0045 J1 0046	LOT 27-C LOT 26-C <b>0</b>	TWO LOTS JAMAR S/D
WILSON, J W JR	134 0018	134 0018 134 00182 134 0018G	42.4 4.81 15 <b>62.21</b>	PER OWNER 2015 CUVA
HARRELL, EDITH S	073 0005A	073 0005A 073 0006	63.15 5 <b>68.15</b>	PER OWNER CUVA
COODY, CHARLES	134 0023	134 0023 134 0018C	31.7 1 <b>32.7</b>	PER OWNER CUVA

**We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the above listed actions.**

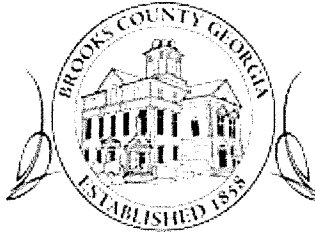
  
Brewer Bentley

Melvin DeShazor

  
Ralph Manning

**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor, Chairman  
Brewer Bentley



Phone: 229-263-7920

Fax: 229-263-5125

Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)

Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

Wayne Waldron, Chief Appraiser

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

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11/13/24

Chief Appraiser report

Expiration notices for 2015 Conservation Use and Preferential Assessment Covenants, as well as the 2010 FLPA covenants were mailed on October 31 along with the 'possible' breach letters, there seems to be a high rate of response. We have had no response from the letters regarding the consolidation of tax district 98.

GAAO will be hosting a one-day training seminar on HB 581 (amendment 1) in Macon on December 2. It will be beneficial for everyone in the office to attend if we are able to make the necessary arrangements.

The limit on exempt personalty will increase from \$7,500 to \$20,000 for 2025 (amendment 3). The number of owners with taxable personal property accounts will drop from just over 300 to just under 200 (314 to 183). The current estimated loss to the overall tax digest is just above \$1.5M at 100% or roughly \$160,000 in tax dollars.

I have renewed with Harris printing for the upcoming business personal property returns to be mailed in the first week of January (see attached). There is a slight increase in postage, but we will be mailing fewer notices. We typically mail approximately 500 notices I anticipate about 250 this year.

I have been in contact with our GMASS project manager, Cindy Godwin. Everything is set on the technical side with WinGAP and Mobile Assessor. We anticipate having a team in the county just after the first of the year. GMASS will provide their appraisers with identification and vehicle decals. They will be identified as contractors with the Brooks County Board of Assessors. We will have photos, tag numbers, vehicle information and cell phone numbers of each appraiser. Ms. Godwin asks that we share the photos, vehicle info and tag numbers of the appraisers with 911, the sheriff's office and county administration. She is available if we have any questions.

Next meeting, December 11, I anticipate submission of mobile home digest and notices of assessment for public utilities. We will need to decide on the 2025 meeting schedule.

Wayne Waldron  
Chief Appraiser

2025	IO	OB	OM	PH	PW	SB	Trailers
Total Items	158,220	178,563	41,155	100,429	1,741	22,551	111,930
New Entries	1448	3667	1147	5157	51	36	7027
Removed Entries	52	181	0	298	0	0	
Pct of Value Chg	-8.60	-7.17	-8.25	-9.50	-8.48	-2.54	
Value Decreases	154,927	174,305	36,612	93,531	1,732	22,486	
Value Increases	75	179	1	1,688	6	0	
Brand-Model Chg	363	156	90	0	0	0	

## CHANGES IN ABOS GUIDE FOR BOATS AND MOTORS

2024	IO	OB	OM	PH	PW	SB	
Total Items	156,824	175,077	40,008	95,570	1,741	22,515	104,911
New Entries	1831	8737	1179	5836	57	69	3609
Removed Entries	0	0	0	0	0	0	
Pct of Value Chg	-3.85	-5.50	-6.94	-8.48	-7.34	-2.54	
Value Decreases	154,002	159,898	35,161	89,450	1,678	22,245	
Value Increases	959	5,186	112	258	5	105	
Brand-Model Chg	2,454	0	0	0	0	0	



BEFORE	
TOTAL BOAT	2,517,727
TOTAL MOTOR	694,127
sum_abos	3,211,854
TOTALBTMT	3,318,384

AFTER	
TOTAL BOAT	2,323,052
TOTAL MOTOR	646,126
sum_abos	2,969,178
TOTALBTMT	3,075,708

% Change
-7.73%
-6.92%
-7.56%
-7.31%

11 Boats and 15 Motors did not change  
 878 Boats decreased  
 205 Motors decreased  
 Largest decrease 17%  
 average & median decrease 5%

## Actual changes in Brooks County

Item	2024 NADA Count/Pct	2025 NADA Count/Pct	
Unique Mfg/Model/Width Combos	23,550	23,671	These statistics are based on a comparison of the value of NEW homes in the previous year's schedule to values of NEW homes in this year's schedule
Value Differences (mfg/model/width)	23,550	23,671	
Value Increases (mfg/model/width)	18,083	18,375	
Value Decreases (mfg/model/width)	5,528	5,303	
Average Pct Change	0.13	2.67	
Average Pct Change (live date)		1.64	
New Mfg	0	0	
Removed Mfg	0	0	
New Model	46	21	
Removed Model	0	34	

Before	After	% change
55,824,104	56,422,453	1.07%

max	113.83%
min	-9.47%
avg	1.64%
med	1.62%

Actual changes for 2,388 mobile homes in  
Brooks County

Top 10% Change						
MOBILEKEY	MFG	MODEL	GUIDEVALUE	update_values	% CHANGE	
5005	GUERDON	STATLER	7,961	17,023	2.1383	
1018	VINDALE CORP	VINDALE (SGL/MULTI)	1,751	2,566	1.4654	
7229	CAVALIER HMS	CAVALIER EC SPECIAL	20,106	25,220	1.2544	
5383	FLEETWOOD	INSPIRATION	42,586	48,894	1.1481	
2925	FLEETWOOD	COUNTRY MANOR	20,467	23,378	1.1422	
4381	FLEETWOOD	WESTON SLE	8,466	9,329	1.1019	
7047	LIVE OAK HOMES	LIVE OAK	56,670	61,116	1.0785	
7523	LIVE OAK HOMES	UNIVERSAL	32,727	35,234	1.0766	
4329	FLEETWOOD	VALU LIMITED	8,338	8,963	1.0750	
4486	FLEETWOOD	VALU ELITE	8,338	8,963	1.0750	

Bottom 10% Change						
MOBILEKEY	MFG	MODEL	GUIDEVALUE	update_values	% CHANGE	
7157	JACOBSEN	IMPERIAL LIMITED	36,796	33,310	0.9053	
4716	FLEETWOOD	HERITAGE POINTE	26,808	24,628	0.9187	
5042	FLEETWOOD	HERITAGE POINTE	26,903	24,741	0.9196	
7352	CLAYTON HOMES INC	THE NXT	134,893	125,056	0.9271	
7521	CLAYTON HOMES INC	EPIC - EXPERIENCE	120,812	112,037	0.9274	
7524	CLAYTON HOMES INC	EPIC - EXPERIENCE	120,812	112,037	0.9274	
7557	CLAYTON HOMES INC	EPIC - EXPERIENCE	71,370	66,259	0.9284	
7243	CLAYTON HOMES INC	BREEZE	88,840	82,773	0.9317	
7483	CLAYTON HOMES INC	EPIC - JOURNEY	63,225	60,078	0.9502	
7252	CLAYTON HOMES INC	ANNIVERSARY	50,964	48,637	0.9543	

New Models for 2025

mfgid	modelid	mfg	model
85	13625	AMERICAN HOMESTAR CORP	SILVER SPUR
85	13626	AMERICAN HOMESTAR CORP	SILVER SPUR PLUS
85	13627	AMERICAN HOMESTAR CORP	EVEREST (O-S)
371	13610	CLAYTON HOMES INC	HIGH ROCK
371	13611	CLAYTON HOMES INC	FAIRWAY
371	13628	CLAYTON HOMES INC	EASY STREET
371	13629	CLAYTON HOMES INC	EASY STREET MODULAR
371	13630	CLAYTON HOMES INC	SUNRISE MODULAR
371	13637	CLAYTON HOMES INC	GEM Z
399	13617	COMMODORE	MODERN FARMHOUSE
399	13619	COMMODORE	BLAZER ELITE
399	13621	COMMODORE	EASTLAND FARMHOUSE
399	13622	COMMODORE	BEACON LIMITED
1505	13613	SCHULT	TEMPO MOD
1505	13614	SCHULT	RAMSEY
1505	13615	SCHULT	LANDMARK MOD
1506	13641	SCOTBILT HOMES INC	ICON
1561	13634	SKYLINE	CONTEMPORARY CABIN
1561	13635	SKYLINE	CONTEMPORARY CABIN MODULAR
1561	13636	SKYLINE	ACCESSORY DWELLING UNITS
1561	13639	SKYLINE	ACCESSORY DWELLING UNITS (O-S)

Dropped Models for 2025

NADA_YEAR	MODELID	MODEL
2024	11690	WESTON XTREME (O-S)
2024	11693	BARRINGTON PREMIERE (T)
2024	11694	BARRINGTON ELITE (O-S)
2024	11696	BAINBRIDGE
2024	11781	CABIN CREEK LODGE
2024	11782	APPRAISAL MAKER
2024	11783	APPRAISAL MAKER MODULAR
2024	11820	REDMAN SIGNATURE
2024	11827	PARKVIEW (O-S)
2024	11856	DUTCH HOUSING
2024	11866	LEXINGTON COMMUNITY (T)
2024	11876	JUNIATA
2024	11891	SIGNATURE SERIES
2024	11892	VALUE/VIS SERIES (O-S)
2024	11938	TRIUMPH ELITE 32 WIDE
2024	11943	TIMBERLINE (TAGE-A-LONG)
2024	11952	PARK MODEL
2024	11961	INDEPENDENT SERIES
2024	11975	STONE HARBOR CANADIAN
2024	12027	PRARIE VIEW
2024	12104	PURE INSPIRATION
2024	12290	RIVER CREST
2024	12394	PARAMOUNT SERIES
2024	12407	LANDMARK SIGNATURE
2024	12409	RVH
2024	12418	DREAMWORKS
2024	13450	AMERICAN SELECT PREMIER
2024	13469	MULTI FAMILY
2024	13492	LECACY
2024	13494	LECACY MODULAR
2024	13521	URBANEER ADU
2024	13524	HOMES DIRECT EXPERIENCE
2024	13551	HIGHLAND PARK MODEL
2024	13585	THE ANNIVERSARY

**Brooks County Board of Tax Assessors**

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountyga.gov

Brewer Bentley Melvin DeShazor Ralph Manning

**Meeting Date: Wednesday, November 13, 2024**

The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend acceptance as listed.

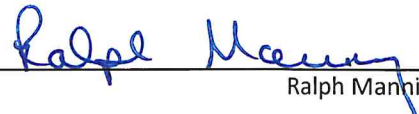
Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
9616	060 0003B	HIERS, CECIL D & ROBBIE S	CUVA/2020	2	RELEASE
3193	102 0010	WHEELER, JOE B SR	CUVA/2019	2	RELEASE
<b>Total:</b>	<b>2</b>				

Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and implement the actions as presented.

	CUVA	FLPA	Pref
Total Approved:	0	0	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	2	0	0

  
Brewer Bentley

Melvin DeShazor

  
Ralph Manning

**BOTH COVENANTS WERE REQUESTED TO BE REMOVED BY THE OWNER PURSUANT TO OCGA 48-5-7.4 (q)(3)**

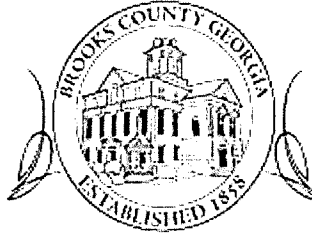




**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor, Chairman  
Brewer Bentley

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)

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## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

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WELTZBARKER DOYLE &  
CALVIN MOODY  
P.O. BOX 508  
QUITMAN, GA 31643

November 14, 2024

# Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant

**RE: Breach of Conservation Use Covenant on parcel 022 0011. Potential breach due to recorded lease to non-qualifying tenants for non-bona fide purposes.**

Covenant year: 2022 recorded deed book 845-226      Estimated penalty: \$24,043.09

Dear Property Owner:

According to Title 48-5-7.4 (k.1) This notice is being sent advising the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use. Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred. The recently recorded lease to a potentially non-qualifying tenant for the purpose of a "Project" developing a potentially non-bona fide use may be a breach of covenant.

Please contact or visit our office as soon as possible to allow the Tax Assessors' office to make all possible efforts to avoid any incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call us at Phone: (229)263-7920.

Sincerely,

Brooks County Board of Assessors

Enclosures





eFiled & eRecorded  
 DATE: 5/16/2022  
 TIME: 11:49 AM  
 DEED BOOK: 00845  
 PAGE: 00226 - 00227  
 RECORDING FEES: \$25.00  
 PARTICIPANT ID: 4711895495  
 CLERK: Belinda Wheeler  
 Brooks County, GA

PT283A Rev. 2/15

**APPLICATION AND QUESTIONNAIRE FOR CURRENT USE  
 ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

To the Board of Tax Assessors of Brooks County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) - The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

WELTZBARKER DOYLE &

Owner's mailing address CALVIN MOODY P.O. BOX 508		City, State, Zip QUITMAN, GA 31643	Number of acres included in this application. Agricultural Land: <u>135.66</u> Timber Land: <u>55</u>
Property location (Street, Route, Hwy, etc.) 871 SON WRIGHT RD		City, State, Zip of Property:	Covenant Acres 190.66 Total Acres 193.66
District 13	Land Lot 452	Sublot & Block	Recorded Deed Book/Page 673 276
List types of storage and processing buildings: <u>Dairy operation</u>			

**AUTHORIZED SIGNATURE**

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Raye Weltzbarker 3/9/2022  
 Signature of Taxpayer or Taxpayer's Authorized Representative mgr member Date Application Filed

Sworn to and subscribed before me this 9 day of March, 2022  
 Signature of Taxpayer or Taxpayer's Authorized Representative Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

**FOR TAX ASSESSORS USE ONLY**

MAP & PARCEL NUMBER 022 0011	TAX DISTRICT 02	TAXPAYER ACCOUNT NUMBER 572	YEAR COVENANT: Begin: Jan 1, 2022 Ends: Dec 31, 2031
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewal for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:

Approved:  Date: 4/13/22  
 Board of Tax Assessors Date: 4/13/22

Denied: \_\_\_\_\_ Date: \_\_\_\_\_ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A 022 0011

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants	
	Name / Relationship		County	Total Acres	% Interest / No of Acres
Doyle Heltz Barber		50	Brooks	1010	100% 696
Calvin Moody		50	Brooks	3154	100% 1577

Check Appropriate Ownership Type:

One or more natural or naturalized citizens.

An estate of which the devisees or heirs are one or more natural or naturalized citizens.

A trust of which the beneficiaries are one or more natural or naturalized citizens.

A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records)); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)

Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.

Raising, harvesting, or storing crops % \_\_\_\_\_

Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_

Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_

Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))

Production of aquaculture, horticulture, floriculture, forestry, dairy livestock, poultry, and apian products % 100

Other \_\_\_\_\_

Yes  No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)

Yes  No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.

Yes  No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain. 3 homesites excluded

Yes  No Are there any deed restrictions on this property? If yes, please list the restrictions.

Yes  No Does the current zoning on this property allow agricultural use? If no, please explain.

Yes  No Is there any type business operated on this property? If yes please indicate business name & type of business.

\* If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.  
 \* Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:  
 (1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber, (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)  
 \* The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

**APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me  
 This \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
 Taxpayer's Authorized Signature

\_\_\_\_\_  
 Approved by: Board of Tax Assessors

\_\_\_\_\_  
 Notary Public

\_\_\_\_\_  
 Date Filed

\_\_\_\_\_  
 Date Approved

eFiled & eRecorded  
DATE: 10/16/2024  
TIME: 3:14 PM  
DEED BOOK: 00876  
PAGE: 00006 - 00010  
RECORDING FEES: \$25.00  
PARTICIPANT ID: 8801223418  
CLERK: Belinda Wheeler  
Brooks County, GA

**RECORDING REQUESTED BY  
AND WHEN RECORDED MAIL TO:**

Livestock Renewables, LLC  
Attn: Jordan Leichty  
845 Silver Spring Plaza, Suite D  
Lancaster, PA 17601

Parcel #022 0011

---

THIS SPACE FOR RECORDER'S USE ONLY

**MEMORANDUM OF GROUND LEASE**

This MEMORANDUM OF GROUND LEASE (this "Memorandum") is made and entered into on September 26, 2024, but effective for all purposes as of June 9, 2022, by and between WESTBROOK DAIRY, LLC ("Landlord") and LIVESTOCK RENEWABLES, LLC, a Delaware limited liability company, having its principal place of business at 845 Silver Spring Plaza, Suite D, Lancaster, PA 17601 ("Tenant").

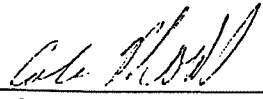
1. Grant of Ground Lease. Pursuant to that certain Ground Lease ("Lease") dated as of June 9, 2022, for good and valuable consideration received, Landlord leases to Tenant, and Tenant leases from Landlord, upon the terms and conditions contained in the Lease, that certain real property located at 871 Son Wright Road, Dixie, GA 31629 and including 193.66 acres more or less, shown on Map and Parcel # 022 0011 on the current tax maps of Brooks County, Georgia, and in Landlot/District 452/13, more particularly described in Exhibit 1-A attached hereto and incorporated herein by this reference along with certain Access Rights as defined in the Lease (collectively, the "Premises"). Pursuant to the Lease, Tenant plans to develop a project ("Project") on the Premises that will convert manure into energy to be sold.
2. Term. The term of the Lease shall commence on the Commencement Date of the Lease (as such term is defined therein) and terminates at the conclusion of the Operations Term (as such term is defined therein), unless terminated earlier or extended as permitted under the Lease.

Signature Page to Memorandum of Ground Lease

The parties hereto have executed this Memorandum as of the date indicated above.

LANDLORD:

WESTBROOK DAIRY, LLC

By:   
Name: Calvin Moody  
Title: Managing Member

ALL PURPOSE ACKNOWLEDGEMENT

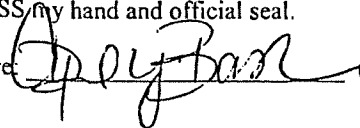
*A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.*

STATE OF Georgia )  
COUNTY OF Spalding )

On 9.26.24, before me, April Y. Baskin Notary Public, personally appeared Calvin maddy who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of Georgia that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature:  (SEAL)

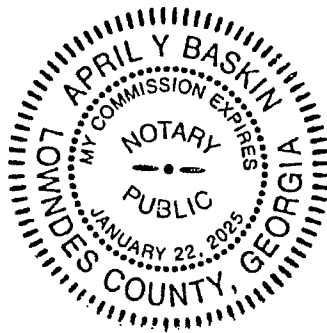


EXHIBIT 1-A TO MEMORANDUM OF GROUND LEASE

LEASED PROPERTY

**TRACT 1:**

100 acres, more or less, being part of Lot No. 470 in the 13<sup>th</sup> Land District of Brooks County, Georgia, being in the southwest corner of said lot, and bounded as follows: On the north by lands known as the J.R. Hodges place and lands of Simon Inman, east by land of D.S. Chapman, south by lands of the estate of Mrs. Janima Lamon and C.S. Lamon, west by original head line.

**TRACT 2:**

Part of Lot of Land No. 469 in the 13<sup>th</sup> Land District of Brooks County, Georgia, bounded on the north by lands of estate of W.J. Lamon and lands of D.S. Chapman, beginning at an established corner 22.39 chains east of the original northwest corner of said lot, thence east along the northern boundary of said lot 20.48 chains to established corner, south 17.77 chains to an established corner, thence west 20.48 chains to established corner, thence north to starting point. Containing 36.39 acres, more or less, bounded on the north by the 100 acres above described, on the east by lands of D.S. Chapman and C.H. Gilmer, on the south by lands of Mrs. A.L. Tidwell, and on the west by lands of C.S. Lamon.

**TRACT 3:**

Part of Lot of Land No. 469 in the 13<sup>th</sup> Land District of Brooks County, Georgia, bounded as follows: On the north by the original northern boundary line of said lot, the boundary of this tract beginning at the northwest corner of said lot, and running east along the northern boundary line of said lot 22.39 chains to an established corner, thence south 22.33 chains to an established corner, thence west to western boundary of said lot, thence north to starting point, and containing 45 acres, more or less, in the northwest corner of said lot.

THE ABOVE-DESCRIBED Tract 1 being that same property depicted as 104.144 Acres in Land Lot 470 and the above-described Tracts 2 and 3 being that same property depicted as 89.515 Acres in Land Lot 469 on that Survey for Doyle Weitzbaker "The Lamon Tract" dated July 16, 1997, prepared by DeVane Engineers & Surveyors, Inc., Deane B. DeVane GRLS No. 2620, and recorded July 18, 1997 in Plat Book 15, Page 64, to which plat of survey reference is hereby made for all purposes in aid of description.

TOGETHER WITH all of grantor's right, title and interest in and to an easement of ingress and egress to and from said lands described as being a strip of land 30 feet in width and extending in a westerly direction from a county graded road along the southern boundary of property of Russell Wright to lands of grantor in Land Lot 469, the center line thereof being a westerly extension of the line between the lands of Wright and Thomas as shown on a plat in Plat Record Book 4, Page 272, Brooks County, Georgia Deed Records and which ingress and egress easement is more particularly described in Deed Book 208, Page 99, aforesaid records; **THE WITHIN-DESCRIBED ACCESS EASEMENT** is that same Access Road as depicted on that Survey for Doyle Weitzbaker "The Lamon Tract" dated July 16, 1997, prepared by DeVane Engineers & Surveyors, Inc., Deane B. DeVane GRLS No. 2620, and recorded July 18, 1997 in Plat Book 15, Page 64, to which plat of survey reference is hereby made for all purposes in aid of description.

**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor, Chairman  
Brewer Bentley

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)

Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Brooksco Dairy, LLC  
P.O. Box 508  
Quitman, GA 31643

November 14, 2024

# Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant

**RE: Breach of Conservation Use Covenant on parcel 107 0003. Potential breach due to recorded lease to non-qualifying tenants for non-bona fide purposes.**

Covenant year: 2018 recorded deed book 791-050      Estimated penalty: \$425,826.42

Dear Property Owner:

According to Title 48-5-7.4 (k.1) This notice is being sent advising the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use. Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred. The recently recorded lease to a potentially non-qualifying tenant for the purpose of a "Project" developing a potentially non-bona fide use may be a breach of covenant.

Please contact or visit our office as soon as possible to allow the Tax Assessors' office to make all possible efforts to avoid any incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call us at Phone: (229)263-7920.

Sincerely,

Brooks County Board of Assessors

Enclosures





GEORGIA BROOKS COUNTY  
Filed in office on

JUL 23 2018 1P

*Quigen S. Schim*  
Clerk of Superior Court/State Court  
Juvenile Court

Bk 791 pg 50-51

PT283A Rev. 2/15

APPLICATION AND QUESTIONNAIRE FOR CURRENT USE  
ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of Brooks County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

BROOKSCO DAIRY, LLC

Owner's mailing address  P O BOX 508		City, State, Zip QUITMAN, GA 31643	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.) 0 MONUMENT CHURCH RD		City, State, Zip of Property: QUITMAN, GA 31643	Covenant Acres 864.47 Total Acres 872.47
District 12	Land Lot 258	Sublot & Block	Recorded Deed Book/Page 507 293
List types of storage and processing buildings:			

**AUTHORIZED SIGNATURE**

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

*Stephen W. [Signature]* 6/26/18 - 100% member  
Signature of Taxpayer or Taxpayer's Authorized Representative  
Date Application Filed 6/26/18

Sworn to and subscribed before me this 26 day of June, 2018  
Signature of Taxpayer or Taxpayer's Authorized Representative  
(Please have additional taxpayers sign on reverse side of application)

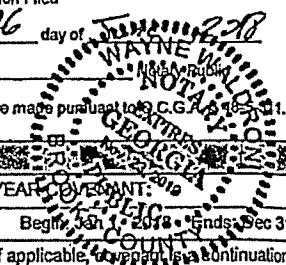
If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-31.

**FOR TAX ASSESSORS USE ONLY**

MAP & PARCEL NUMBER 107 0003	TAX DISTRICT 02	TAXPAYER ACCOUNT NUMBER 3275	YEAR COVENANT: Begin: Jan 1, 2018 • Ends: Dec 31, 2027
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____
	Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:

Approved: 7-10-2018 Date: 7-10-18  
*[Signature]*  
Board of Tax Assessors Date

Denied: \_\_\_\_\_ Date: \_\_\_\_\_ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.



**CURRENT USE ASSESSMENT QUESTIONNAIRE - PT 283A - 107 - 0003**

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants	
Name / Relationship			County	Total Acres	% Interest / No of Acres
Calvin Moody		50%	Brooks	1555	50% 1660
Brooks Co. Farms		50%	BROOKS	826.55	50% 826.55

**Check Appropriate Ownership Type:**

One or more natural or naturalized citizens.

An estate of which the devisees or heirs are one or more natural or naturalized citizens.

A trust of which the beneficiaries are one or more natural or naturalized citizens.

A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)

Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

**Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.**

Raising, harvesting, or storing crops % \_\_\_\_\_

Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_

Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_

Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))

Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apian products % \_\_\_\_\_

Other \_\_\_\_\_

Yes  No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)

Yes  No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.

Yes  No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.

Yes  No Are there any deed restrictions on this property? If yes, please list the restrictions.

Yes  No Does the current zoning on this property allow agricultural use? If no, please explain.

Yes  No Is there any type business operated on this property? If yes please indicate business name & type of business.

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

• Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber, (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1085, 1120, etc.)

• The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

**APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me  
 This \_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
 Taxpayer's Authorized Signature

\_\_\_\_\_  
 Approved by: Board of Tax Assessors

\_\_\_\_\_  
 Notary Public

\_\_\_\_\_  
 Date Filed

\_\_\_\_\_  
 Date Approved

eFiled & eRecorded  
DATE: 10/16/2024  
TIME: 4:45 PM  
DEED BOOK: 00876  
PAGE: 00018 - 00022  
RECORDING FEES: \$25.00  
PARTICIPANT ID: 8801223418  
CLERK: Belinda Wheeler  
Brooks County, GA

**RECORDING REQUESTED BY  
AND WHEN RECORDED MAIL TO:**

Livestock Renewables, LLC  
Attn: Jordan Leichthy  
845 Silver Spring Plaza, Suite D  
Lancaster, PA 17601

Parcel #170 0003

---

THIS SPACE FOR RECORDER'S USE ONLY

**MEMORANDUM OF GROUND LEASE**

This MEMORANDUM OF GROUND LEASE (this "Memorandum") is made and entered into on September 26, 2024, but effective for all purposes as of June 9, 2022, by and between BROOKSCO DAIRY, LLC ("Landlord") and LIVESTOCK RENEWABLES, LLC, a Delaware limited liability company, having its principal place of business at 845 Silver Spring Plaza, Suite D, Lancaster, PA 17601 ("Tenant").

1. Grant of Ground Lease. Pursuant to that certain Ground Lease ("Lease") dated as of June 9, 2022, for good and valuable consideration received, Landlord leases to Tenant, and Tenant leases from Landlord, upon the terms and conditions contained in the Lease, that certain real property located at 1961 Monument Church Road, Quitman, Georgia 31643 and including 480 acres more or less, shown on the Map and Parcel #170 0003 on the current tax maps in Brooks County, Georgia, and located in Landlot/District 258/12, more particularly described in Exhibit I-A attached hereto and incorporated herein by this reference along with certain Access Rights as defined in the Lease (collectively, the "Premises"). Pursuant to the Lease, Tenant plans to develop a project ("Project") on the Premises that will convert manure into energy to be sold.
2. Term. The term of the Lease shall commence on the Commencement Date of the Lease (as such term is defined therein) and terminates at the conclusion of the Operations Term (as such term is defined therein), unless terminated earlier or extended as permitted under the Lease.

3. Access. Tenant shall have the right to access the Premises via the routes as more fully depicted in the Lease or as otherwise granted to it by one or more Access Rights as set forth in the Lease.
4. Incorporation by Reference. All of the terms, provisions and covenants of the Lease are incorporated in this Memorandum by reference as though written out at length herein, and the Lease and this Memorandum shall be deemed to constitute a single instrument or document.
5. Purpose of Memorandum. This Memorandum is prepared for the purpose of providing written notice of the Lease, and it in no way modifies the terms, conditions, provisions, and covenants of the Lease. In the event of any inconsistency between the terms, conditions, provisions and covenants of this Memorandum and the Lease, the terms, conditions, and covenants of the Lease shall prevail.
6. Miscellaneous. All capitalized terms not defined herein shall have the same meanings as set forth in the Lease. This Memorandum may be executed in multiple counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.
7. Binding Effect. The rights and obligations set forth herein shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, personal representatives, successors, and assigns.

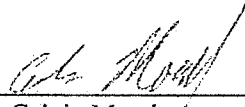
[Signature Page Follows]

**Signature Page to Memorandum of Ground Lease**

The parties hereto have executed this Memorandum as of the date indicated above.

**LANDLORD:**

BROOKSCO DAIRY, LLC,

By:   
Name: Calvin Moody  
Title: Managing Member

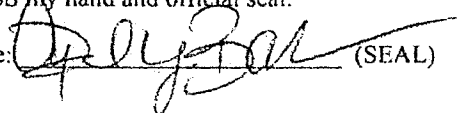
**ALL PURPOSE ACKNOWLEDGEMENT**

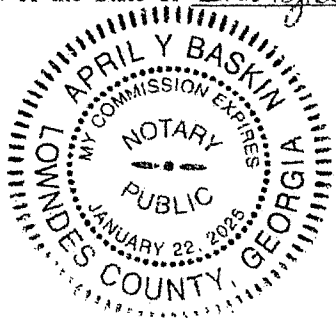
*A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.*

STATE OF Georgia )  
COUNTY OF Lowndes )

On 9.26.24 before me, April Y Baskin Notary Public,  
personally appeared Calvin m body  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of Georgia that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.  
Signature:  (SEAL)




Signature Page to the Memorandum of Ground Lease

The parties have executed this Memorandum of Ground Lease as of the date indicated above.

TENANT:

LIVESTOCK RENEWABLES, LLC,  
a Delaware limited liability company

By:   
Name: Jordan Leichty  
Title: Manager

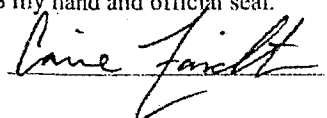
ALL PURPOSE ACKNOWLEDGEMENT

*A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.*

STATE OF PENNSYLVANIA )  
COUNTY OF LANCASTER )

On 10.04.2024, before me, CORINE FAIRCLOTH Notary Public, personally appeared JORDAN LEICHTY who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of PA that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.  
Signature:  (SEAL)

Commonwealth of Pennsylvania - Notary Seal  
Corrine Faircloth, Notary Public  
Lancaster County  
My commission expires February 27, 2028  
Commission number 1443571  
Member, Pennsylvania Association of Notaries

EXHIBIT 1-A TO MEMORANDUM OF GROUND LEASE

LEASED PROPERTY

**TRACT I:** One and one-half acres, more or less, part of Land Lot No. 259 in the 12<sup>th</sup> Land District of Brooks County, Georgia and bounded on the north by lands of Fred R. McCracken and on the east and south and west by the public roads and being the same lands deeded by Lebanon Baptist Church to McCracken and Hall on February 27, 1965, by deed recorded in Deed Book 94, Page 322. The lands of Fred R. McCracken on the north and the location of said public roads are shown in a plat of land of Fred R. McCracken recorded in Deed Book 69, Page 468. All recordings are in Brooks County, Georgia.

**TRACT II:** 170 acres, more or less lying in the northeast corner of Lot of Land 294 in the 12<sup>th</sup> Land District of Brooks County, Georgia and bounded on the north and east by the original lot lines of said lot and on the south by the lands of John P. Duncan and on the west by John P. Duncan and E. J. Pedrick. Said property is the same as that described in Warranty Deed from Willie Crawford to William Adams dated January 3, 1924 and recorded in Deed Book 36, Page 268 of the deed records of Brooks County, Georgia.

The above described property is also the same as that described in an Administratrix's Deed of Sale from Gladys Adams Ingram as Administratrix of the Estate of William Adams to Doyle Weltzucker, III, W. Trust and Steven J. Trust dated January 17, 1993 and recorded in Deed Book 236, Page 125 of the deed records of Brooks County, Georgia.

**TRACT III:** All that tract or parcel of land containing 210.95 acres, more or less, situate, lying and being in original Land Lot No. 259 located in the 12<sup>th</sup> Land District of Brooks County, Georgia, being in the northern half of the original Land Lot No. 259 along with two or three acres of the southern portion of said land lot opposite the McCracken residence on the south side of a public road and bounded now or formerly as follows: On the north by lands of Fuller Pedrick and W. H. Patrick, on the east by the original land lot line along which a public road runs, on the south by the lands of S. H. Pedrick and Lebanon Church lot, and on the west by lands of Wm. B. Adams; as will more fully appear from two plats of this tract made by W. H. O'Neal on March 18 and March 19, 1948, which plats are recorded in Deed Book 69, Pages 467 and 468, respectively, in the public Records of said Brooks County, Georgia.

AND first party assigns transfers and conveys and sets over unto second party, all his rights, royalties, rents and other income of whatsoever kind or nature that may accrue to him and his heirs and assigns by reason of any valid oil, gas or mineral lease describing said lands which is now in force heretofore executed and filed for record in the Public Records of said Brooks County, Georgia.

subject to a renewal of a previous covenant. The provisions of this paragraph relating to requiring additional relevant records regarding proof of bona fide conservation use shall not apply to such property if the owner of the subject property provides one or more of the following:

- (i) Proof that such owner has filed with the Internal Revenue Service a Schedule E, reporting farm related income or loss, or a Schedule F, with Form 1040, or, if applicable, a Form 4835, pertaining to such property;
- (ii) Proof that such owner has incurred expenses for the qualifying use; or
- (iii) Proof that such owner has generated income from the qualifying use.

Prior to a denial of eligibility under this paragraph, the tax assessor shall conduct and provide proof of a visual, on-site inspection of the property. Reasonable notice shall be provided to the property owner before being allowed a visual, on-site inspection of the property by the tax assessor.

**(B)** The owner of a tract, lot, or parcel of land totaling ten acres or more shall not be required by the tax assessor to submit additional relevant records regarding proof of bona fide conservation use for qualified property that on or after May 1, 2012, is either first made subject to a covenant or is subject to a renewal of a previous covenant;

**(3)** No property shall qualify as bona fide conservation use property if such current use assessment would result in any person who has a beneficial interest in such property, including any interest in the nature of stock ownership, receiving in any tax year any benefit of current use assessment as to more than 2,000 acres. If any taxpayer has any beneficial interest in more than 2,000 acres of tangible real property which is devoted to bona fide conservation uses, such taxpayer shall apply for current use assessment only as to 2,000 acres of such land;

**(4)** No property shall qualify as bona fide conservation use property if it is leased to a person or entity which would not be entitled to conservation use assessment;

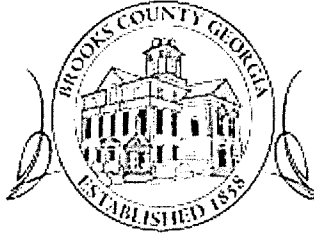
**(5)** No property shall qualify as bona fide conservation use property if such property is at the time of application for current use assessment subject to a restrictive covenant which prohibits the use of the property for the specific



**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor, Chairman  
Brewer Bentley

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)

Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Southbrook Dairy LLC  
P.O. Box 508  
Quitman, GA 31643

November 14, 2024

# Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant

**RE: Breach of Conservation Use Covenant on parcel 040 0011. Potential breach due to recorded lease to non-qualifying tenants for non-bona fide purposes.**

Covenant year: 2015 recorded deed book 791-052

Estimated penalty: \$924,658.99

Dear Property Owner:

According to Title 48-5-7.4 (k.1) This notice is being sent advising the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use. Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred. The recently recorded lease to a potentially non-qualifying tenant for the purpose of a "Project" developing a potentially non-bona fide use may be a breach of covenant.

Please contact or visit our office as soon as possible to allow the Tax Assessors' office to make all possible efforts to avoid any incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call us at Phone: (229)263-7920.

Sincerely,

Brooks County Board of Assessors

Enclosures



GEORGIA BROOKS COUNTY  
Filed in office on

JUL 23 2018 *IP*

*Quigen S. Shin*  
Clerk of Superior Court/State Court  
Juvenile Court

BK 791 pg 52-53

PT283A Rev. 2/15

APPLICATION AND QUESTIONNAIRE FOR CURRENT USE  
ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of Brooks County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (Individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

SOUTHBROOK DAIRY, LLC

Owner's mailing address 3066 THOMPSON RD		City, State, Zip QUITMAN, GA 31643	Number of acres included in this application. Agricultural Land: <u>1291</u> Timber Land: <u>250</u>
Property location (Street, Route, Hwy, etc.) 3066 THOMPSON RD		City, State, Zip of Property: QUITMAN, GA 31643	Covenant Acres <u>1541.00</u> Total Acres <u>1545.00</u>
District 14	Land Lot 24	Sublot & Block	Recorded Deed Book/Page 782 319
List types of storage and processing buildings: <i>Dairy</i>			

**AUTHORIZED SIGNATURE**

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

*[Signature]*  
Signature of Taxpayer or Taxpayer's Authorized Representative

4/4/18  
Date Application Filed

Sworn to and subscribed before me this 4 day of April, 2018  
Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.



**FOR TAX ASSESSORS' USE ONLY**

MAP & PARCEL NUMBER 040 0011	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER 1356	YEAR COVENANT: Begin: Jan 1, 2015 Ends: Dec 31, 2024
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewal for tax year: Begin: Jan 1, ____ End: Dec 31, ____		If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2015 Ends: Dec 31, 2024
	Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 8th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

Approved:  Date: 7-10-18

*[Signature]*  
Board of Tax Assessors

7-10-18  
Date

Denied: \_\_\_\_\_ Date: \_\_\_\_\_ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

**CURRENT USE ASSESSMENT QUESTIONNAIRE - PT283A 040 0011**

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants
<u>Doyle Welterbocker</u>		<u>5</u>	<u>Brooks</u>	<u>100% 796</u>
<u>Joe Johnson</u>		<u>20</u>	<u>Brooks</u>	<u>90% 700.85</u>
<u>JWS Trust, JWS Trust</u>		<u>20</u>	<u>Brooks</u>	<u>95% 826.55</u>
<u>Calvin Moody</u>		<u>45</u>	<u>Brooks</u>	<u>50% 1640</u>
<u>Munoz, G Munoz, D</u>		<u>10</u>	<u>VA</u>	

**Check Appropriate Ownership Type:**

- One or more natural or naturalized citizens.
- An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- A trust of which the beneficiaries are one or more natural or naturalized citizens.
- A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. \_\_\_\_\_ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.))
- Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

**Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.**

- Raising, harvesting, or storing crops % 55
- Feeding, breeding, or managing livestock or poultry % 25
- Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 20
- Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))
- Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apian products % \_\_\_\_\_
- Other

- Yes  No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- Yes  No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.
- Yes  No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- Yes  No Are there any deed restrictions on this property? If yes, please list the restrictions.
- Yes  No Does the current zoning on this property allow agricultural use? If no, please explain.
- Yes  No Is there any type business operated on this property? If yes please indicate business name & type of business.

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.  
 • Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:  
 (1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)  
 • The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

**APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me  
 This \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
 Taxpayer's Authorized Signature \_\_\_\_\_ Approved by: Board of Tax Assessors \_\_\_\_\_  
 Notary Public \_\_\_\_\_ Date Filed \_\_\_\_\_ Date Approved \_\_\_\_\_

eFiled & eRecorded  
DATE: 10/16/2024  
TIME: 4:40 PM  
DEED BOOK: 00876  
PAGE: 00012 - 00017  
RECORDING FEES: \$25.00  
PARTICIPANT ID: 8801223418  
CLERK: Belinda Wheeler  
Brooks County, GA

**RECORDING REQUESTED BY  
AND WHEN RECORDED MAIL TO:**

Livestock Renewables, LLC  
Attn: Jordan Leichy  
845 Silver Spring Plaza, Suite D  
Lancaster, PA 17601

Parcel #040 0011

---

THIS SPACE FOR RECORDER'S USE ONLY

**MEMORANDUM OF GROUND LEASE**

This MEMORANDUM OF GROUND LEASE (this "Memorandum") is made and entered into on September 26, 2024, but effective for all purposes as of June 9, 2022, by and between SOUTHBROOK DAIRY, LLC ("Landlord") and LIVESTOCK RENEWABLES, LLC, a Delaware limited liability company, having its principal place of business at 845 Silver Spring Plaza, Suite D, Lancaster, PA 17601 ("Tenant").

1. Grant of Ground Lease. Pursuant to that certain Ground Lease ("Lease") dated as of June 9, 2022, for good and valuable consideration received, Landlord leases to Tenant, and Tenant leases from Landlord, upon the terms and conditions contained in the Lease, that certain real property located at 3066 Thompson Road, Quitman, GA 31643 and including 1,545 acres more or less, shown on Map and Parcel #040 0011 on the current tax maps of Brooks County, Georgia, and in Landlot/District 24/14, as more particularly described in Exhibit 1-A attached hereto and incorporated herein by this reference along with certain Access Rights as defined in the Lease (collectively, the "Premises"). Pursuant to the Lease, Tenant plans to develop a project ("Project") on the Premises that will convert manure into energy to be sold.
2. Term. The term of the Lease shall commence on the Commencement Date of the Lease (as such term is defined therein) and terminates at the conclusion of the Operations Term (as such term is defined therein), unless terminated earlier or extended as permitted under the Lease.

3. Access. Tenant shall have the right to access the Premises via the routes as more fully depicted in the Lease or as otherwise granted to it by one or more Access Rights as set forth in the Lease.
4. Incorporation by Reference. All of the terms, provisions and covenants of the Lease are incorporated in this Memorandum by reference as though written out at length herein, and the Lease and this Memorandum shall be deemed to constitute a single instrument or document.
5. Purpose of Memorandum. This Memorandum is prepared for the purpose of providing written notice of the Lease, and it in no way modifies the terms, conditions, provisions, and covenants of the Lease. In the event of any inconsistency between the terms, conditions, provisions and covenants of this Memorandum and the Lease, the terms, conditions, and covenants of the Lease shall prevail.
6. Miscellaneous. All capitalized terms not defined herein shall have the same meanings as set forth in the Lease. This Memorandum may be executed in multiple counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.
7. Binding Effect. The rights and obligations set forth herein shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, personal representatives, successors, and assigns.

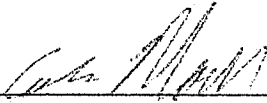
[Signature Page Follows]

**Signature Page to Memorandum of Ground Lease**

The parties hereto have executed this Memorandum as of the date indicated above.

**LANDLORD:**

SOUTHBROOK DAIRY, LLC

By:   
Name: Calvin Moody  
Title: Managing Member

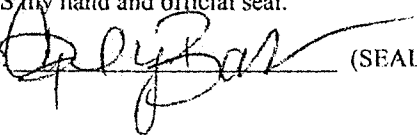
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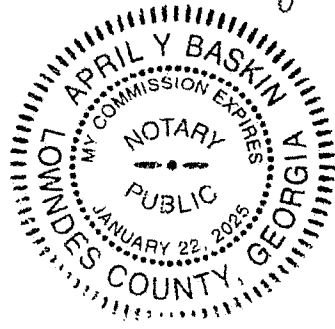
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STATE OF Georgia )  
COUNTY OF Lowndes )

On 9.26.24, before me, April Y. Baskin Notary Public,  
personally appeared Calvin Moody  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of Georgia that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.  
Signature:  (SEAL)

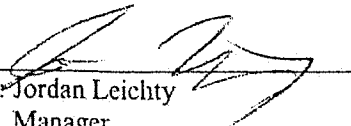


Signature Page to the Memorandum of Ground Lease

The parties have executed this Memorandum of Ground Lease as of the date indicated above.

TENANT:

LIVESTOCK RENEWABLES, LLC,  
a Delaware limited liability company

By:   
Name: Jordan Leichty  
Title: Manager

ALL PURPOSE ACKNOWLEDGEMENT

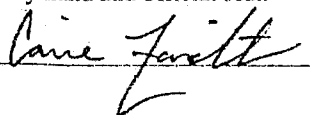
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STATE OF PENNSYLVANIA )  
COUNTY OF LANCASTER )

On 10.04.2024, before me, CORRINE FAIRCLOTH Notary Public, personally appeared JORDAN LEICHTY who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of PA that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature:  (SEAL)

Commonwealth of Pennsylvania - Notary Seal  
Corrine Faircloth, Notary Public  
Lancaster County  
My commission expires February 27, 2028  
Commission number 1443571  
Member, Pennsylvania Association of Notaries



EXHIBIT I-A TO MEMORANDUM OF GROUND LEASE

LEASED PROPERTY

Legal Description

TRACT 1: All those certain contiguous tracts of land in Land Lot Nos 24, 25, 68, 69 and 70 in the 14th Land District of Brooks County, Georgia, and in Land Lot No. 47 in the 15th Land District of Brooks County, Georgia, containing the aggregate of 1646.6 acres, more or less, and being 143.2 acres in said Lot No. 24, and 68.6 acres in said Lot No. 25, and 389.3 acres in said Lot 68, and 478.9 acres in said Lot No. 69, and 391.8 acres in said Lot No. 70, and 55.8 acres in said Lot No. 47, and more completely described by metes and bounds as follows:

BEGINNING at the southwest corner of Lot No. 70 in the 14th District and from such point of beginning run thence North 1 degree West 4387 feet to the southeast corner of Lot No. 68; thence South 88 degrees West 3750 feet to a stake on the south original lot line of Lot No. 68; thence North 1 degree 30 minutes West along an established line a distance of 4674 feet to the north original lot line of Lot No. 68 (which is the south margin of a public road); thence North 88 degrees 30 minutes East along the north original lot line of Lot No. 68 to the run of Cat Creek; thence North 18 degrees East a distance of 3085 feet along the run of Cat Creek to a stake on an established line; thence North 89 degrees East a distance of 518 feet to the west original lot line of Lot No. 24; thence South 1 degree East a distance of 540 feet along the original lot line; thence North 88 degrees 20 minutes East a distance of 3132 feet to a point; thence South 1 degree 30 minutes East 1160 feet to a point; thence South 89 degrees West 980 feet to a point; thence South 1 degree 30 minutes East a distance of 1218 feet to a point which is on the north margin of a public road; thence North 88 degrees 30 minutes East a distance of 2375 feet to the original southeast corner of Lot No. 24; thence North 88 degrees 30 minutes East along the North original lot line of Lot No. 47 in the 15th Land District a distance of 2300 feet to an established point; thence South 2 degrees West along an established fence a distance of 1782 feet to the north margin of a public road; thence North 52 degrees West a distance of 310 feet to a point; thence North 81 degrees 30 minutes West a distance of 1508 feet to a stake on the West margin of a public road; thence North 78 degrees West a distance of 638 feet to an established point on the East original lot line of Lot No. 69; thence South 1 degree East along this original east line a distance of 3775 feet to the southeast corner of Lot No. 69; thence South 1 degree East along the original east lot line of Lot No. 70 a distance of 4690 feet to the original southeast corner of Lot No. 70; thence South 89 degrees West along the south original line of Lot No. 70 a distance of 2348 feet to a point; thence North 1 degree West a distance of 210 feet; thence South 89 degrees West a distance of 420 feet; thence South 1 degree East a distance of 210 feet; thence South 89 degrees West along the South original lot line of Lot No. 70 to the southwest corner of the lot and the POINT OF BEGINNING. The above property was conveyed by the Citizens and Southern Bank National Bank of Valdosta, Georgia, acting as Executor and Trustee of the Estate of Bert Glisson, deceased to Walter C. Teagle, Jr., on July 22, 1959, as shown by deed recorded in the office of the Clerk of the Superior Court of Brooks County, Georgia, in Deed Book 86, Page 483.

THERE IS EXCEPTED AND EXCLUDED HERE FROM the following described property:

1) All that tract or parcel of land lying and being in Land Lot 70 in the 14th Land District of Brooks County, Georgia, containing 19.28 acres, and being more particularly described by reference to a plat thereof made by DeVane Associates, Inc., dated September 15, 1981, and recorded in Plat Book 8, Page 293, Clerk's Office, Brooks Superior Court, which plat by this reference thereto is incorporated herein for a more particular and accurate descriptions of said property, being the same property described in a warranty deed from the Lan Maxey Corporation to William J. and Lois A. Greene dated May 6, 1982, and recorded in Deed Book 124, Page 78, Clerk's Office, Brooks Superior Court and

2) All that portion of said property in Land Lot 70 in the 14th Land District located east of County Road No. 91 and that portion of said property in Land Lot 70 located south of County Road No. 102; and

3) All that portion of the above-described property in Land Lot 47 in the 15th Land District located east of County Road No. 91.

Said above described property after deducting said less and except contains 1,545 acres, more or less.

TRACT 2: All that tract or parcel of land situate, lying and being in Land Lot No. 47 in the 15th Land District of Brooks County, Georgia, containing 35,3283 acres, more or less, more particularly described according to a plat of survey prepared by DeVaneEng. Inc. on October 22, 2003, said survey being recorded in the office of the Clerk of the Superior Court of Brooks County, Georgia, in Plat Book 18, Page 92, and is by reference incorporated herein and made part hereof of this description.

subject to a renewal of a previous covenant. The provisions of this paragraph relating to requiring additional relevant records regarding proof of bona fide conservation use shall not apply to such property if the owner of the subject property provides one or more of the following:

- (i) Proof that such owner has filed with the Internal Revenue Service a Schedule E, reporting farm related income or loss, or a Schedule F, with Form 1040, or, if applicable, a Form 4835, pertaining to such property;
- (ii) Proof that such owner has incurred expenses for the qualifying use; or
- (iii) Proof that such owner has generated income from the qualifying use.

Prior to a denial of eligibility under this paragraph, the tax assessor shall conduct and provide proof of a visual, on-site inspection of the property. Reasonable notice shall be provided to the property owner before being allowed a visual, on-site inspection of the property by the tax assessor.

**(B)** The owner of a tract, lot, or parcel of land totaling ten acres or more shall not be required by the tax assessor to submit additional relevant records regarding proof of bona fide conservation use for qualified property that on or after May 1, 2012, is either first made subject to a covenant or is subject to a renewal of a previous covenant;

**(3)** No property shall qualify as bona fide conservation use property if such current use assessment would result in any person who has a beneficial interest in such property, including any interest in the nature of stock ownership, receiving in any tax year any benefit of current use assessment as to more than 2,000 acres. If any taxpayer has any beneficial interest in more than 2,000 acres of tangible real property which is devoted to bona fide conservation uses, such taxpayer shall apply for current use assessment only as to 2,000 acres of such land;

**(4)** No property shall qualify as bona fide conservation use property if it is leased to a person or entity which would not be entitled to conservation use assessment;

**(5)** No property shall qualify as bona fide conservation use property if such property is at the time of application for current use assessment subject to a restrictive covenant which prohibits the use of the property for the specific